

**ACCOUNTING AND UNIFORM COMPLIANCE  
GUIDELINES MANUAL  
FOR  
CLERKS OF THE CIRCUIT COURTS  
OF INDIANA**



STATE BOARD OF ACCOUNTS

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## FOREWORD

The duties and responsibilities of County Clerk, although limited to specific areas, are in general different from those of other county offices. It is the desire of this department to prepare and issue a manual which will serve as a helpful reference to Recorders.

This manual, because of the simple accounting requirements, is not only an accounting manual but covers the procedures as required by the statutes. Many questions with which Recorders are confronted from time to time are answered in this manual. It is compiled to serve as a guide for the official and its value will depend on its use. The comprehensive index should provide ready reference.

It is hoped that a close study of this manual by the Recorder and office personnel will effect a better understanding of the procedure and operating problems.

This manual was originally compiled by Mr. Richard L. Worley of the State Board of Accounts. The revisions necessitated by changes in laws enacted since the original compilation have been made to keep the manual current.

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